

No: Colfox

8140 h 41

W A R

PROVED TO BE THE

REAL CAUSE

OF THE

PRESENT SCARCITY,

&c. &c. &c.

[PRICE Two SHILLINGS.]

СТ А 377

ДНТ НА ОТ СЛОВЯ



ПРЕСВИТЕР СКАРКИЧЪ

53.03.03

Библиотека Томск

186^e

W A R
PROVED TO BE THE
REAL CAUSE
OF THE
PRESENT SCARCITY,
AND
ENORMOUS HIGH PRICE
OF
Every Article of Consumption,
WITH THE ONLY
RADICAL REMEDIES.

By ROBERT WAITHMAN.

K

While thus the land, adorn'd for pleasure all,
In barren splendour feebly waits its fall.

— — — — —
While scourg'd by famine, from the smiling land,
The mournful peasant leads his humble band ;
And while he sinks, without one arm to save,
The country blooms—A Garden and a Grave !

GOLDSMITH.

L O N D O N :
Printed by W. Hughes, Smithfield, for
J. S. JORDAN, No. 166, FLEET STREET.

MDCCC.

Я · А · W

THE AIR OF DEVON



ИАНЯ

PRESENT SCARCITY

EDUCATIONAL INSTITUTE

Local Arrangements of Combination

卷之三

RADICAL MEDICINE

УРОВЕНЬ ТЯЖЕЛЫХ

Chrysanthemum indicum subsp. *indicum*
var. *indicum* (L.) Steyermark

192
bent gulf at mid-morn) scented yd n'g and slides
bend oldman old man's major hachum soft
water or greenish water, a garden of old man's beard
lily and blue bell flowers. The ground is covered with
green grass and flowers.

ЛОНДОН
Улица Уильямса, № 10.
САНКТ-ПЕТЕРБУРГ

TO
HARVEY CHRISTIAN COMBE, Esq.
LORD MAYOR
OF THE
CITY OF LONDON.

SIR,

YOU have ever distinguished yourself by an uniform and steady opposition to the present most unjust and calamitous war, and the corrupt system by which it has been supported. Your independence and consistency drew forth the most rancorous and implacable opposition to your election to the mayoralty, that ever disgraced any body of men.

The

The efforts of the independent
livery were successful--you tri-
umphed over their malevolence,
and have since fully justified the
high expectation your fellow-citi-
zens had formed concerning you.

During a period of unexampled
difficulty, requiring the utmost
efforts of that wisdom, energy,
and humanity you so eminently
possess, you have discharged the
arduous and important duties of
chief magistrate in a manner which
has not only commanded the es-
teem and approbation of every
friend to peace, good order and
humanity; but has even ex-
torted commendation from those
who

who before were your most inveterate enemies.

Standing as you do, on so proud an eminence, I am conscious that no feeble attempts of mine can raise you higher in the public estimation: but in mingling my approbation with the general voice, do me the credit to believe, that I act only in obedience to my genuine feelings. This I the more readily persuade myself to, as I trust nothing in my conduct will lead you to suspect me capable of flattery.

Should the following sheets (hastily put together amidst the incessant interruptions of public

MAMHTIAW . R

and

and private business) be found to contain some salutary truths and sound constitutional principles, I trust, that justly estimating my motives, they will not be wholly unacceptable to you; might they in any degree contribute towards terminating that pernicious and fatal system which has brought this country into its present deplorable situation, and which threatens it with speedy destruction, I shall be sufficiently gratified.

With the most perfect esteem,

I am, Sir,

Your obedient humble Servant,

R. WAITHMAN.

New Bridge Street,
Nov. 27, 1800.

W A R
PROVED TO BE THE
R E A L C A U S E
OF THE
P R E S E N T S C A R C I T Y
&c. &c. &c.

IN the present alarming situation of the country, while thousands of our fellow-creatures are daily falling victims to the poverty and distress, arising from the exorbitant price of every necessary article of life, it is a matter of great importance, and becomes the duty of every individual, as far as he is able, to investigate the causes of an evil of such magnitude, and also to point out such remedies as may appear to him most likely to arrest its progress and ultimately afford relief. Numerous have been the publications on the

Subject, and the causes assigned have been as various as the remedies proposed.

By some it has been asserted, that the harvest has been abundant, that the stock of corn is ample, that the scarcity is artificial and attributable only to the shameful conduct of monopolizers, &c. who, for the purpose of obtaining enormous profits, wickedly withhold those necessaries of life which ought to supply the wants of the people; adding, that a legislative interference is absolutely necessary to prevent such practices.

Others, on the contrary, have stated, and that statement has been corroborated by the Duke of Portland in his Letter to the Lord Lieutenant of the county of Oxford, that the scarcity * is *real*, that the harvest *has failed*, and that the outcry against the various dealers is founded in cruelty and injustice; while others have with more truth contended, that the consumption and *extraordinary waste* occasioned by the war, the increase of taxes, together with the *enormous circulation* of paper, are the true causes of our distresses.

Without attempting to justify or refute any thing advanced by those different writers on the subject, I shall briefly and plainly state what appear to me to have been the *true* and

* *Vide the DUKE's LETTERS*, published with the Proceedings of the Freeholders of Middlesex, by JORDAN.

immediate causes of the present calamity, and what I conceive would, if adopted, operate in some degree as a remedy.

The annual importation of wheat upon an average of twelve years previous to the war, was 169,082 quarters, besides that of oats, barley, pease, &c. The produce of the country then, even in time of peace, appears to be not equal to the consumption, much less is it so during war. From the state of Europe it must be obvious that a foreign supply can only be obtained at a great price, as well as at considerable expence for bringing home. In the year 1795, upon the calculation of Mr. Hussey in the House of Commons, it appeared that American wheat, with the charges upon it, would then cost, after deducting the bounty, £.5 16s. the quarter. Admitting that it could now be imported at a much lower price, yet considering the bad state of great part of the corn on its arrival here, it must be evident that while our own growth is not adequate to our wants, and we are forced to depend upon so large a foreign supply, we cannot hope to see any considerable reduction in the price of that article.

Although the late harvest may not have proved so abundant as was at first expected, I am far from thinking that the crops were greatly deficient, or that the present high prices are to be ascribed to that cause; for we

must always calculate on unfavorable seasons in this country. The price of grain has for a long time been gradually advancing, and previous to the harvest, the stock of old corn was nearly exhausted. It could not be expected, even after the most plentiful harvest, that the supply of new corn alone would have immediately been brought to market in sufficient quantities to cause a material reduction in the prices ; I cannot therefore fall into the popular opinion, that our present distresses are to be imputed to monopoly, fore-stalling, regrating, &c. for it is not corn alone which has advanced in price, *but every article necessary for the use and support of man,*

Unfair practices may have had their influence and always have, but it is impossible to impute to such practices so general an evil, even if other causes were not to present themselves to our consideration. Monopolies are the effects rather than the cause of scarcity. What constitutes a scarcity is the supply being inadequate to the demand ; the question therefore is, whether the scarcity be real or not, which I think hardly admits of a doubt. If then the scarcity be real, the dealers will of course obtain larger profits on the articles they deal in ; this ever has and ever will be the case with respect to every commodity where the demand exceeds the supply, and where the contrary is the case, their profits will

will not only be diminished, but in many instances they will be considerable losers. Some regulations in the markets may be necessary, but I am fully satisfied with the soundness of the doctrines advanced by those great and constitutional writers who have so ably contended for the freedom of trade, unshackled by any arbitrary restrictions; although we may observe that it has of late been the fashion to question such authorities.

Upon a fair and impartial enquiry it will be found that the present scarcity and extravagant high price of every necessary article of life, which has occasioned such unparalleled distress among the middle and poorer classes of society, arise from the present *expensive, destructive, and most unfortunate war*, into which the nation has been unjustly and unnecessarily precipitated, and in the prosecution of which the people have been most fatally deluded,

First. By the great waste and increased consumption which it occasions.

2dly. By the numerous government contracts, and the large stores collected for the use of our armies and navies.

3dly. The immense load of public debt, or false capital which it creates.

4thly. The amazing quantity of paper money, which is a natural consequence, and

5thly. The prodigious increase of taxes.

I. GRÉAT

I. GREAT WASTE AND INCREASED CONSUMPTION,

In the first place, war occasions great waste and increase of consumption, so much so, that, in grain only, the increase since the commencement of the present war, has been estimated at one million quarters annually, and no doubt but the consumption of beef, pork, cheese, and other commodities has increased in the same proportion. This will not appear surprising, when it is recollect^ded how many thousand men are employed in our land and sea service, who consume much more than when engaged in agriculture or manufactoryes; a simila^r effect is produced by the number of military horses throughout the kingdom. It must also be remembered that in order to supply the deficiencies in the navy, two-thirds of the seamen employed in the merchants service are composed of Danes, Swedes, &c. Besides the numerous other foreigners of every description in our army and navy, French, Dutch, German, Italian and Swiss refugees. To all these demands may be superadded the perishable nature of all provis^{ions}, the waste collecting them into magazines, the losses by the enemy and at sea, destruction by vermin, as well as the partial and often total decay of their nutritious qualitics. These are but a few of

the evils of war. The East and West India trade is another wasteful channel ; all ships sailing to places where they cannot obtain provisions, diminish our stock ; and it may be fairly said, that we not only feed the inhabitants of this kingdom, but most of the inhabitants of the ships which almost cover the sea ; all these are a grievous charge on the produce ; and to them might be added the dreadful loss and waste occasioned by the many idle and expensive expeditions we have been engaged in. As the prices of every article must be regulated according to the demand, the great waste and consumption by lessening the quantity and increasing that demand, must of course greatly enhance the price, should no other circumstance contribute to it.*

The

* The mover of the late address endeavoured to invalidate the resolution passed at the Middlesex meeting, asserting, that "*the principal cause of the present distress is the war in which we are engaged.*" His chief and I believe only argument was, that the men employed in the land and sea service must have been fed if they had remained at home. It is true they must, but we should have had 300,000 productive instead of unproductive hands. Those at the loom would have produced that which would have gone in exchange for corn ; and is it not obvious that they would have consumed less, not to speak of waste. If a vessel is appointed for a six weeks voyage, she must have at least three months provisions on board ; and in foreign garrisons large stores must be kept, as supplies are uncertain ; in some parts, one, two, nay even three years stores have been known to be provided, three parts of which are liable to become totally useless. Transports have remained six months in the Mediterranean before they could unload, there being not sufficient store-room

The most unqualified assertions were made by the Chancellor of the Exchequer.* " That the present war has had no tendency whatever to increase the price of provisions," to
 room for their cargoes. Two-thirds of the sailors in the merchant service, as I have before stated, are foreigners, in consequence of our own being demanded for our men of war. I could adduce many other facts were it necessary to prove that the consumption is at least five to one.

* In the course of the debate Mr. Pitt roundly stated, that the war was not the cause of the present scarcity, and endeavoured to prove it by one fact, that is, " that from Michaelmas 1796 to Midsummer 1799, the price of corn was moderate, now, if war (says he) should have the effect of enhancing the prices, it would necessarily have done so at the time when the country was more immediately subjected to the pressure of the assessed taxes, and afterwards to the income tax." This he calls " a plain broad fact worth a thousand instances founded upon speculation;" but this broad fact is easily controverted. In the first place, we are not to look to the enhanced price of corn alone; in the next, the pressure of the assessed taxes and the income tax could not operate immediately; in the third place, it must be remembered, that in 1796 an immense quantity of foreign corn was imported, upon which a great loss was sustained by the merchants to the amount of from 20 to 30 per cent. which filled the markets for some time after and kept down the prices; and it must also be remembered, that a bounty of 20s. a quarter was paid on most of the corn imported, which ought to be added to the average price, as it is as effectually paid by the public as if charged on each quarter at Mark-lane, only in another way.

There is another cause which ought not to be overlooked. At those periods there were amazing quantities of damaged grain, wheat, barley, oats, peas, flour, oatmeal, &c. all which tended to keep down the price; nothing

to shew the fallacy of such assertions, it is necessary to make a few observations and to state two or three facts—He formerly insisted that the shop tax would be laid on the commodities and paid by the consumer ; now he maintains that taxes have no such effect whatever, and cannot tend to enhance the price of provisions ; the only argument he offered was, that corn did not immediately advance after the assessed taxes and income tax were first passed, but rather declined in price. All taxes certainly do tend to raise the price of commodities of every kind, though the effects are not immediately felt, and they must continue to operate so long as the tax is continued, having the same effect in time of peace as in time of war ; but there appeared to be a remarkable want of perspicuity in the minister ; for it did not occur to him that there were any circumstances attending war besides taxes that could create a scarcity, or enhance the price of provisions. It is since the stoppage of the Bank that the paper medium has been gradually increasing, and which has been one great cause

therefore can be more fallacious than such arguments. They only prove that while the Quiberon expedition was going on, it served to create prodigious scarcity, by the quantity it suddenly took from the market, and that afterwards a bounty of 20s. per quarter, encouraged an importation unknown before, which considerably lowered the prices ; and that lastly, our late expeditions have produced a similar effect, which has been augmented by the income tax. It will be well if he can devise substitutes and give bounties which in like manner will afford the same relief.

of the high price of provisions, but above all, he left out of his consideration the immense waste and increase of consumption. I have already stated the average importation of wheat for twelve years previous to the present war to have been 169,082 quarters, NOT *a fortnight's consumption.* It will now be seen how it has of late increased.

From the commencement of this war to 1796, the importation had been very considerable, notwithstanding which, a great scarcity existed in 1795, and the beginning of 1796 the quatern loaf rose to fifteen pence, and we were obliged to resort to all manner of substitutes. To increase importation a bounty was granted by parliament of fifteen and twenty shillings per quarter on foreign wheat, in consequence of which the importations of 1796 were as follow :

Wheat	818,814	Quarters
Rye	160,486	
Barley	39,963	
Oats	740,348	
India Corn	21,281	
<hr/>		
Total	1,780,892	Quarters.
Flour	116,800	Barrels
Oatmeal	76,717	Bolls.
Making together about TWO MILLION QUARTERS OF CORN imported that year.		
		In

In the year 1797 the amount of corn imported of various kinds was 1,091,079 quarters

1798	-	1,239,091
1799	-	1,006,994

From a paper presented to the House of Commons, it appears that the importation of corn and provisions, from the 26th of September 1799, to the 26th of September 1800, was as follows:

Wheat	1,032,121	quarters, 3 bushels
Wheat flour	320,130	cwt. 17lb.
Barley	61,034	quarters
Beans	13,151	quarters, 1 bushel
Oats	446,712	quarters, 6 bushels
Oatmeal	1,107	bolls
Pease	16,565	quarters, 3 bushels
Rye	148,429	quarters
Rye Meal	20,816	cwt. 15lb.
India Corn	3,506	quarters, 1 bushel
India Meal	34	cwt. 1 qr. 3lb.
Rice	291,950	cwt. 6lb.
Potatoes	6,855	cwt. 3qr. 9lb. mostly from Holland.

SALTED PROVISIONS.

Bacon	68,034	cwt. 2qrs. 4lb.
Beef	132,134	barrels
Butter	225,002	cwt. 12lb.
Pork	102,521 $\frac{1}{2}$	barrels
Tongues	2,040	dozen and 3
Ditto	736 $\frac{1}{4}$	barrels

THIS PLAIN STATEMENT OF FACTS IS MORE CONVINCING THAN A HUNDRED ARGUMENTS. After so astonishing an importation of foreign corn and other provisions, FOR THE PURCHASE OF WHICH SO MANY MILLIONS OF MONEY HAVE BEEN EXPENDED AMONG FOREIGNERS to the impoverishment of the nation; we are in a much worse situation now than we were in 1795, THE QUARTERN LOAF BEING EIGHTEEN PENCE FARTHING!

There are between three and four hundred thousand men now employed in the land and sea service, who not only consume but add nothing to the general stock: were they employed in the cultivation of land, the produce of their labour would maintain upwards of twelve hundred thousand persons, instead of which they require as much at least as would maintain one million of inhabitants at home.

With these facts staring us in the face, can it be credited that any man would assert, unless for the purpose of imposing on the country, that the war has had no share in producing these evils?

We have heard much of the price of wheat during former wars. It is true that some very plentiful seasons might in part counteract the evils of war, if less profusion attended it: but taking the average of all the years of peace, and

and the average of the years of war, from the revolution to the termination of the war of 1756, the average prices of wheat in time of war, exceed the prices in time of peace about one-fifth. But the distressing effect of war is felt more two years after its conclusion, than in the first two years of its commencement : and if the average be reckoned, the two first years as years of peace and the two after its conclusion, as years of war, the war price would then be one-third higher. Yet little can be inferred from such estimates—the waste—the profusion—the expence—the taxes—and the increase of the paper money occasioned by the present war, do so far exceed all former example.

II. GOVERNMENT CONTRACTS FOR THE ARMY AND NAVY.

The numerous government contracts, and the large stores collected for the use of the army and navy, have an evident tendency to create a scarcity, and consequently to raise the prices. It cannot be denied but that there are monopolizers, but it is the mighty herd of government contractors, army agents, &c. who daily sweep the markets. If one man goes to Smithfield market and purchases a thousand head of cattle a week, another as many hogs ; while a third goes to Mark-Lane and buys a thousand quarters of prime English wheat ;

wheat; can any rational being doubt whether the market will not be raised, even were the quantity sold precisely the same, the very circumstance of one man known as a government buyer, purchasing a large quantity, must raise the market much higher than if the same quantity were bought by several small dealers. Besides which, the large stores collected for the army and navy long before they are consumed, lessen the stock on sale and create an actual scarcity. These are the monopolizers who influence, if not absolutely controul the markets, and who are so prejudicial to the public by cutting off the usual supplies.

III. PUBLIC DEBT.

Another baneful effect of war is the immense load of public debt, or false capital it creates, from which spring other evils of great magnitude: Taxes for the payment of the interest, and paper currency, which I shall presently come to. I would first observe, that the accumulation of public debt has one uniform tendency, *viz. to enrich the few by impoverishing the many*, to drain from the hard earnings of the industrious by oppressive taxes, the money required for the payment of the interest of this false capital to the idle and indolent creditor, who enjoys the fruit, but contributes nothing to the growth of the tree,

tree, or in other words, to the strength and riches of the state.

To make this perfectly intelligible, let it be understood that when a minister requires a loan, taxes are laid upon the people for the payment of the interest; the monied men advance the sums to government, upon which they gain a profit; and almost as fast as they are paying up the installments upon that loan they receive it back again by various contracts they have entered into, upon which they gain another profit. Now although they pay their share of the tax, it must be obvious that they are considerable gainers by war. The national debt forms a false capital, and for every additional accumulation of debt, there are so many more persons to be supported in indolence at the expence of the industrious; so that it is not one of the least of the evils of war, that it multiplies the indolent, and diminishes the industrious, besides rendering the condition of those remaining less tolerable by the additional burthens they are forced to sustain.

It is no wonder ministers find so little difficulty in plunging a nation into war when it is recollected who are the gainers by it: the numerous officers in the army and navy—loan jobbers—contractors—government agents—with the race of inferior agents, inspectors—
fur-

Surveyors—collectors—spies—informers, with the multiplication of places in every department of the state, &c. &c. Daily experience teaches us, that unless men are capable of submitting to any ministerial drudgery, they cannot hope for preferment: while base servility, a disregard to just and honourable sentiments, and a dereliction of principles are too frequently rewarded at the public expence.

I shall beg leave occasionally to quote some passages from Judge Blackstone, which will serve to shew the policy of our rulers in continuing this system of war and taxation; after taking a view of the origin and accumulation of the national debt, he observes, “ by this means the quantity of the property of the kingdom is greatly increased *in idea*, compared with former times; yet if coolly considered, it is not at all increased *in reality*. We may boast of large fortunes, and a quantity of money in the funds, but where does this money exist? It exists only in name, in paper, in public faith, in parliamentary security; and all that is undoubtedly sufficient for the creditors of the public to rely on; but then what is the pledge, which the public faith has pawned for the security of those debts? the land, the trade, and the personal industry of the subject, from which the money must arise, that supplies “ the

" the several taxes. In these therefore, and
 " these only, the property of the public cre-
 " ditor does really and intrinsically exist, and
 " of course the land, the trade, and the per-
 " sonal industry of individuals, are di-
 " minished in their true value just so much
 " as they are pledged to answer. In short,
 " the property of a creditor of the public,
 " consists in a certain portion of the na-
 " tional taxes : BY HOW MUCH THEREFORE
 " HE IS THE RICHER, BY SO MUCH THE NA-
 " TION, WHICH PAYS THESE TAXES, IS THE
 " POORER."

This is so plain and evident, that I should have deemed it superfluous to have quoted the learned judge on that point, did we not every day hear it insisted on by ministers and their adherents, that the country never was so prosperous, nor its wealth so great ; and yet at the same time three-fourths of the people cannot subsist by their labour or procure a sufficient quantity of wholesome food for their families ; and notwithstanding the numerous soup establishments, our prisons and workhouses are crowded with miserable objects. How are these things to be reconciled ? The whole arises from this grand mistake : we call our public debts property, though in reality they are the certain mark and effect of our poverty. It is true that while the taxes are paid, they become property to those who receive them, but they impoverish

and distress those who have to pay them; and if our great capital, immense trade and prosperity, have no better effect than to starve the industrious and laborious part of the community to enrich the few; I pray God we may speedily return to our former state of poverty.

This difference of opinion therefore, respecting the riches and prosperity of the nation wholly arises from the different mode of ascertaining our national wealth, which our *Heaven-born* minister has recourse to, from that which such *nonsensical blockheads* as ADAM SMITH, BLACKSTONE, and other writers of that class have adopted. Indeed, if you attend to the reasonings of such men, you will be induced to believe the country never was in so distressed a situation; they will inform you, that the wealth of a nation consists in the general diffusion of all the comforts, conveniences, and necessaries of life through all ranks of the people; but the minister will tell you in a confident tone, and with an air of triumph (and it may be added, never fails to convince the *majority* of his hearers) that we have monopolized the trade of the whole world, and that our wealth and prosperity are unexampled, and all this he proves by the Custom-house books—the facility with which he borrows money—and by the increase of the revenue. In short, he does

does not calculate upon *real property* but upon the *debts* and *paper* he has himself created, and the quantity he is able annually to drain from an impoverished people. According to this mode of reasoning, the more there is taken from any given quantity, the more there must remain.

It is matter of curiosity to observe the minister one day representing the flourishing state of the country, and perhaps the very same day a committee is appointed to enquire into the cause of the scarcity. At another time while he is expatiating on our inexhaustible resources, a report is brought up from a committee of the house, declaring, that there is not a sufficient supply of corn in the country for its inhabitants, but recommending some unwholesome substitute for bread. Another day, while he talks of expending two hundred millions more to restore the Bourbon family, a bill is introduced to compel the people to eat stale bread. At the time he is introducing some new tax, a worthy member moves "for leave to bring in" "a bill for the relief of the labouring poor," who he states cannot support themselves by their labour. Numerous are the instances of this nature which might be offered. As I before remarked, we call our debts property, and if we calculate our riches in that manner we have nothing more to do but double our

debts, and of course we double our riches. The more therefore we are involved in debt and encumbered with taxes, the greater will be our prosperity. A quantity of paper, the effect of our debts, is brought into circulation and substituted for coin : Paper being plentiful, every thing else becomes scarce or dear, except labour, which has not risen in the same proportion.

The true way to ascertain the wealth of a nation is, by the *quantity* and not by the *nominal value* of commodities. Have we more gold and silver in the country *, a larger stock of cattle, a greater quantity of corn, of manufactured and unmanufactured goods, and in short of all manner of commodities than we had before the war ? I believe the answer would be, that however the nominal value may be raised ; however our debt, taxes, and paper may be increased, yet we have not increased in riches, but that the real property in the kingdom is considerably lessened.

Nothing can be more fallacious than revenue calculation formed upon our exports and imports. The Custom-house books are in that respect not to be depended on, entries

* It has been often remarked, that seven shilling pieces are not now more plentiful, nor are oftener to be met with in trade, than guineas were before the war commenced.

being made considerably larger than the actual amount ; besides, the nominal value of goods is so much increased since the war, that if the same quantity were exported and imported as before, the money amount of the entries would be greater. But above all, the prodigious quantity of provisions, cloathing, military and naval stores must vastly swell the accounts in the columns of the Custom-house books, but instead of adding to our wealth, the nation thereby is so much the poorer, as we receive nothing back in exchange. Our imports have been increased in like manner. In consequence of waste and increased consumption by war, we have been under the necessity of importing corn and other articles to a large amount, which we could have grown at home, had our soldiers been allowed to remain at the plow.

The operation of the funding system tends to enrich individuals and impoverish the nation, the pernicious effects of which were severely felt previous to the American war, when our national debt was only one hundred and thirty millions. At the close of that war, it was increased to about two hundred and seventy millions ; the present amount is about five hundred and ten millions, so that with the income tax, we have during this war, doubled our debts, and expended as much as in all the wars this country has been engaged in for

above

above a century. The mischief of such excessive folly is incalculable, and must inevitably impede every salutary operation of the state.

IV. PAPER CURRENCY.

In consequence of the rapid increase of our national debt, the country has been inundated with paper, not only of the Bank of England but of country banks throughout the kingdom; * the quantity of this fictitious money has had a direct tendency to raise the price of every thing else; nothing can be more true than the assertion, that, if money is *dear* other things must be *cheap*; and if money be cheap every thing else must be dear in proportion to their relative quantities. The bank of England discounts bills to merchants and private bankers; that is, they receive five per cent. for exchanging their paper for the paper of individuals (a most beneficial trade) which is likewise practised by private bankers throughout the kingdom to a most dangerous extent. Funded property is transferred with so much facility, that the holders find no difficulty in circulating their paper, or discounting it, which is the same thing, to ten times the amount of their real property. This enables the farmers, and dealers of almost every description, to obtain large prices for their commodities; while they can trade upon the “baseless fabrick” of paper credit;

unfor-
tunately no heed and warning will always be given
to such a system.

* *Vide “The Iniquity of Banking.”*

unfortunately every thing the poor man consumes is thereby advanced. The price of labour not being raised, the labourer is unable to procure the necessary articles of food and raiment for his starving family: not bread and meat merely, but coals, candles, leather, woollens, cottons, and every article of common use. Blackstone observes, after speaking of the national debt, “ The enormous taxes which are raised upon the necessaries of life, for the payment of the interest of this debt, are a hurt to trade and manufactures, by raising the price as well of the artificer’s subsistence as of the raw materials, and of course in a much greater proportion the price of the commodity itself. Nay, the very increase of paper circulation itself, when extended beyond what is requisite for commerce or foreign exchange, has a natural tendency to increase the price of provisions as well as of other merchandize; for as its effect is to multiply the cash of the kingdom, and this to such an extent that much must remain unemployed, that cash which is the universal measure in the respective values of all other commodities must necessarily sink its own value, and every thing else grow comparatively dear.” He proceeds, “ If the whole be owing to subjects only, it is their charging the active and industrious subject, who pays his share of the taxes, to main-

" maintain the indolent and the idle creditor who receives them."

This increase of debt and paper, by increasing the indolent and diminishing the industrious, has caused an increase of the luxuries and a decrease of the necessities of life ; I have heard those who drink expensive wine say, this does not affect the poor ; but as this country is supported by its manufactures, those things which we give in exchange for wines and all manner of foreign luxuries, would procure us a supply of more necessary articles. It is lamentable to behold so many thousands of our fellow-creatures, by the sweat of whose brows all the luxuries of the rich are acquired, pining with want ; and to reflect that their miserable days are shortened by excessive toil, and the want of such things as are necessary to support nature. Others equally numerous, subsist on the precarious bounty of those who have acquired a competency through toil : I will ask, whether such things ought to be ? ought so many to live in indolence and ease at the expence of the laborious, who are unable themselves to subsist by their labour ? we should have no difficulty in pronouncing, that country, wheresoever situated, and however boasting of its trade and manufactures, of its wealth and prosperity, to be in a most dreadful situation, when so many are found living in indolence and affluence.

affluence at the public expence, and where men, who are able and willing to toil, and perform their task of labour, are nevertheless unable to gain a subsistence.

V. TAXES.

In the next place, we well know and most sensibly feel, that the vast increase of taxes which the war has occasioned, has its influence in the evil complained of. Were the consumption precisely the same as in time of peace, the augmentation of taxes must cause not only a proportionate, but a much greater increase in the price of commodities; for every person through whose hands they pass must charge *his tax* upon them. Numberless instances might be produced to shew that every thing has risen in price with our debt and taxes, but it is sufficient to refer to the American war, as it must be within the recollection of many. During that war articles rose gradually with our debt and taxes, and after its conclusion, they never returned to their former prices; because, when the war ended, the taxes were not discontinued; while the present enormous taxes exist, it is impossible things can revert to their former channel.

According to the votes of the House of Commons, which were moved by the

E

Chan-

Chancellor of the Exchequer, the expenditure for the year 1799 amounted to 59,644,000 ; it further appeared from the said votes, that the sum of the permanent taxes for the year ending the 5th of January 1793 (previous to the present war) was 14,285,000, that the total amount of permanent and temporary taxes for the year 1799 may be computed at 36,089,000 ; by which it appears that during the present war nearly twenty-three millions sterling have been added to our annual taxes, that the peace establishment including the income tax, would be 34,600,000 ; thus it follows by the ministers own estimate, that if peace had been then obtained, one of the blessed fruits of this *just and necessary war* would have been an increase of our annual expenditure to the enormous amount of £. 18,630,822, so that all this mass of debt, which has been accumulating for above a century, as before stated, has been doubled, and an increase of eighteen millions a year added to our annual taxes, besides what may be computed for the year 1800. Property to above double the amount of the whole specie of the country is annually expended, or in other words, all the gold and silver in the country is collected twice in the year, by the government, and circulated again through its various agents, except what goes abroad, which deficiency is supplied by paper.

But

But it is perhaps to the gross inequality of taxation that we may ascribe much of what we complain of; for, as I before observed, debt and taxation have the effect of transferring property from the nation at large to affluent and indolent individuals. Had the taxes fallen equally on all descriptions of persons, they would so materially have affected the ministers warm supporters, that he would have found it impossible to continue the war. I might here be able to shew, that the whole system of taxation is founded in partiality; I shall exhibit a few instances only.

By the tax upon horses, the horse of forty shillings value pays as much in duty as one of five hundred pounds; beer brewed for sale pays a duty, which that brewed at home is exempted from, though few but families of property brew at home, while the poorer classes are obliged to buy that which they drink.

The powder tax falls as heavy upon a waiter at a tavern as upon a nobleman at court. The tax on insurance is a tax on calamity: it is said to be on property, but men in trade are under the necessity of insuring their stock which is mostly the property of their creditors; while persons of fortune have only their household furniture to insure. Printed cottons at 1*s.* 6*d.* per yard, pay as much as those

at 6s. The tax on perfumery was said to produce only £.4,000, most probably not so much as was recovered in penalties by informers. Many other such instances might be enumerated. When taxes fall so heavy, surely great pains ought to be taken that they are borne equally and impartially. But the late rapid and astonishing advance upon all the necessaries of life, is, perhaps, more to be attributed to the new and solid system of finance than to any other cause, both from its magnitude and partial operation.

After the assessed tax bill had passed, his Majesty, in his speech, July 29, 1798, on the prorogation of parliament, says as follows;

“ Gentlemen of the House of Commons,
 “ The extensive and equitable scheme of
 “ contribution, by which so large a propor-
 “ tion of our expences will be defrayed
 “ within the year, has defeated the expecta-
 “ tion of THOSE who vainly hoped to ex-
 “ haust our means and to destroy our public
 “ credit.”

Such was the language held out to us after the passing of this famous bill. Who they are, “ who vainly hoped to exhaust our means and “ to destroy our public credit,” whether foreign or domestic, we are left to conjecture; but

but it will apply to none so truly as to those who have had the conducting of our public affairs. Had the councils of those who have opposed this iniquitous system been attended to, the enormous increase of public debt might have been avoided; and thousands of our fellow creatures preserved from destruction. The repeated overtures for the termination of hostilities will far more exonerate our enemies from such a design, than those ministers who arrogantly refused to listen to them. "Either the nation must destroy public credit, " or public credit will destroy the nation; it " is impossible they can both subsist after the " manner they have hitherto been managed, " in this, as well as other countries" (says Hume.) Perhaps it would have proved a fortunate circumstance for the nation had the minister long ago arrived at this point; to which he has, with such gigantic strides been advancing. It would have shortened the duration of a war the most calamitous and disgraceful this country ever embarked in.

That taxes should be equitably and proportionably levied according to the property of individuals, as near as can be ascertained, must be universally admitted: Some inequality would, doubtless, be unavoidable; and which would not create much alarm where taxes fall light, but surely, when taxes to the astonishing amount of thirty-six millions per annum,

annum, besides the expence of collecting,—when the enormous and increasing poors rates, and other parochial taxes, for supplementary militia, cavalry, &c. are drained from the people; such inequality then becomes intolerable, and ought to be particularly guarded against. Without stopping to enquire whether it be possible for the people to support such grievous exactions; or whether it be possible for civil liberty to exist in a country under such extensive influence as they naturally create; and passing over the consideration of the arbitrary and vexatious mode of collection, I shall proceed to point out the glaring inequality of this new and strong system of finance, which the minister has termed *an equitable scheme*; conceiving that many of the evils we now endure, spring from this source.

The funding system, no longer to be relied on, and the triple assessment since confessedly failing, the minister discovered that this *extensive* and *equitable scheme* operated as the people in their various public meetings predicted, namely, that it would not be nearly so productive as the minister vainly estimated it, and would tend to depress the industrious and laborious parts of the community, while those who possessed large and permanent property would be in many cases wholly exempted. His next criterion for

pro-

property was income. In some cases this tax has reached those who were warm supporters of the war, and who before contributed but little to its expence, but in many cases it has proved more injurious than the former, and far more partial and vexatious in its operation.

Can any thing equal the injustice of an impost which proposes to tax income, without the least discrimination between the income derived from labour, annuities, leaseholds, &c. and the income arising from permanent property ? It appears from the first view so flagrant, that arguments to prove its partiality can hardly be necessary. To shew, however, the degree of enormity of this *equitable scheme*, which has contributed above any other to the alarming and exorbitant price of every article of consumption, (and which I think the nation cannot long bear) ; it will be sufficient to put a very few cases only.

A man who commences business with a thousand pounds, may for seven years be diminishing his small capital, in establishing a trade or making useful experiments. The moment he begins to reap the fruit of his ingenuity and labour, the minister comes and lays hold of him with his *equitable scheme* ; it is then snatched from him, and although without property himself, he must contribute as much for

for supporting the war, which ministers tell us is for the preservation of property, as the man with a capital of ten or twenty thousand pounds out of trade : and his family, who depend upon his personal exertions for support, may in cases of failure in trade, sickness, or death, be consigned to beggary.

Besides, it frequently happens that men in business may not only have no income some years, but may be considerable losers. If, for instance, a tradesman's income last year was £.200, and he pays the tax upon it ; the next year should he lose £.400 by bad debts or otherwise, he would not have the money he paid last year refunded, as in justice he ought to have ; but upon a degrading exposition of his circumstances would have no tax to pay the second year. If the third year he should gain £.200, he would have twenty pounds to pay, so that in three years he would pay £.40 income tax, although in the same three years he had not gained a single farthing ; having lost as much the second year as he had gained in the other two.

This is not supposing a thing which may scarcely ever happen, but what frequently does occur to most men in trade, and to a much greater extent. It is far from an extreme case ; it is no uncommon thing for a commercial house to lose as much in one year

year as it has gained in seven. But what adds to the cruelty of the tax is, that while the property in trade thus taxed, is liable to such fluctuations; and those so often occasioned by the war; the monied man who has amassed wealth, and especially the land owner, who regularly receives his rent, and who is far from suffering in his property, finds his land increased in value, though taxed considerably higher. The stockholder is still better off, for although the minister laid considerable stress upon the excellence of this scheme, which would comprise funded property which had hitherto entirely escaped taxation; yet it is a most remarkable fact worth attending to, *that funded property has paid nothing*; for immediately after this tax was laid the funds rose in value thirty per cent.—so that if a man were now to sell out, he would gain by that advance considerably more than would pay the tax on income to the present time.

Again, annuities and income from leaseholds, which may expire in a few years, or even in a single year, pay the same as a freehold estate. I cannot better illustrate this than by a simple statement which has already appeared before the public:

Owners of land £.500 per annum, worth £.15,000, will pay a tax of £.50, when he dies his family will have £.15,000.

F

Annui-

Annuitants of £.500 per annum, worth £.4,000, will pay £.50, when he dies his family will have nothing.

Trades, professions, &c. of £.500 per ann. worth nothing, will pay £.50, when the tradesman dies his family will have nothing.

This demonstrates what frequently must occur, that the man who has no property, the man who has £.4,000, and the man who has £.15,000, will all pay alike; but the case I before stated shews what is equally true, that the man who has been losing, and who may not have five shillings in the pound, will in many cases pay as much, to the great injury and perhaps ruin of his creditors.

Further to illustrate the operations of this tax, let us suppose a country town (which will apply to the whole nation as well as to any part) the whole money expended by the land owners and the farmers in the neighbourhood to be £.10,000; the income tax reduces it to £.9,000. To pay this tax the farmer raises the price of his produce equal to his tax. The traders then have one-tenth of their income to pay, lose one-tenth of their trade, and pay one-tenth more for what they consume, which instead of one-tenth, the income tax in this manner takes three-tenths. The trader's only alternative will be to act in his own defence as well as he can, by raising

raising the price of his commodities; it is obvious then that this tax must raise the price of every article very considerably. As
 A man's income can, properly speaking, be only that part which remains after his other taxes are paid. This ten per cent. being paid on the other taxes as well as in addition to them, taking all the direct and indirect taxes into consideration, with poors rates and other parochial taxes, militia, cavalry, &c. instead of paying one-tenth of income, it will be found to be one-half, or perhaps nearer three-fourths.

I am perfectly aware that it may be said, were taxes equitably laid, they would have the same effect in raising the prices of commodities; this is true, as much so, as if laid directly upon the particular articles; but in that case, they would not so effectually tend to aggrandize the few at the expence of the many. There would be fewer luxuries, and less want of the necessaries of life. The middle and poorer classes would however, even in that case, feel the pressure more severely, as they have no superfluities to dispense with, but only what will satisfy their wants; while on the other hand, some feel no inconvenience from war, but on the contrary, find in it a most abundant harvest.

As far as my observation has gone, those who have been the loudest in pledging their lives and fortunes for the support of the war, have been the greatest gainers by it. Indeed I have not met with one solitary instance of any person sacrificing either his life or his fortune in its support, although I know many who have amassed prodigious wealth by it. But what most surprises us is, that those who must pay and who can have nothing to gain by war, should suffer themselves to be deluded by such empty and idle declarations.

I have dwelt longer on the income tax than some may deem necessary, because I think it of so pernicious a nature as to be utterly intolerable for any length of time. It can be of little consequence to the people that the law protects their persons and property from the violence of their neighbours ; if the government can lay its heavy hand on the tenth part of every man's income, and not only contrary to the spirit and maxims of our laws, compel him to give evidence against himself, and that too by a degrading exposure of his most private concerns ; and if the commissioners should be dissatisfied with his statement, they may, upon the information of spies and informers, increase his assessment, and subject him to the most ignominious punishment, and all this for errors which he might have inadvertently committed. Should his

his innocence afterwards be made plainly to appear, he has no remedy! Well might Adam Smith observe, that in such cases,

"The law, contrary to all the ordinary principles of justice, first creates the temptation, and then punishes those who yield to it; and it commonly enhances the punishment in proportion to the very circumstance which ought certainly to alleviate it, the temptation to commit the crime; so that by a law a crime is made, and then a punishment for committing it." If such be the system to be acted on, most truly was it said by Mr. Tierney, "this is not a country for an honest man to live in,"—

"An inquisition," says Dr. Smith, "into every man's private circumstances, and an inquisition, which in order to accommodate the tax to them, watched over all the fluctuations of his fortune, would be a source of such continual and endless vexation as no people could support:" and can Englishmen support it? Is this the soil most congenial to such a measure, and that for the support of a war said to be for the preservation of property? we are told, that we should give a part to preserve the whole; while, as I have already shewn, the man who has no property but the produce of his labour, must, by this tax pay as much, often more than, he who has an independent fortune.

I have

I have entered more fully into this subject than I at first intended, conceiving it to be of infinite importance; as it is to the war, and those circumstances connected with it, we may justly attribute our present grievances; the minister, I know, has denounced vengeance against those who should dare to connect the present scarcity with the war*—yet all rational men well know, and honest men will not be deterred from declaring, that our present famine and distress proceed from no other cause. The war has created a vast debt, to pay the interest of which enormous taxes have been levied, not less

* The Chancellor of the Exchequer, in answer to some observations from Mr. Tierney last session, declared “ That nothing could be more atrocious than for any man to endeavour to connect the present scarcity with the war;” but when we now hear Mr. Dundas assert this to be “ the most successful war this country was ever engaged in;” and Lord Grenville, after the answer he so lately returned to the overtures of the French Consul, and the unqualified abuse he and his colleagues bestowed upon him, now declaring, “ That he had no difficulty in stating, that if Bonaparte were inclined for a peace, he was in a situation to conclude it, and it was not for us to question his title, or the means by which he acquired it;” after such declarations I say, surely no great regard should be paid to the assertions of these gentlemen. They must imagine no absurdity too gross for the people to swallow. It will be well for him when the day of reckoning comes (and surely it will come) if the country should think that a proper compensation for the millions they have squandered; and the numerous taxes they have sacrificed in this *just, necessary, and above all, successful war.*

grievous

grievous from the mode of collection and partial operation, than from their prodigious magnitude, which has produced an immense quantity of paper money. To these and the waste of war, is the present scarcity owing, as also the advanced price of every article of food and cloathing.

Our annual expenditure has been for the last seven years about sixty millions sterling, a great portion of which has been sent out of the country, *never to return*, in loans and subsidies to our good and *faithful* allies, the KING of PRUSSIA, EMPEROR of GERMANY, EMPEROR of RUSSIA, KING of SARDINIA, &c. &c. We cannot reflect without amazement, upon a bare simple statement of these facts, nor contemplate without horror, the extraordinary influence connected with this system.

I shall refer my readers to the opinion of Blackstone, upon the dangerous influence which it must necessarily create in the crown, and this I the more readily do, on account of his known attachment to that branch of the constitution; and because it was published previous to the American war, and before that influence had attained its present alarming height, as well as because his opinion will be free from the charge of having imbibed prejudices, to which any writer of the present

present times may be thought liable. "The
 "instruments of power" (says the venerable
 author) "are not perhaps so open and avowed
 "as they formerly were, and therefore are
 "the less liable to jealous and invidious re-
 "flections, but they are not the weaker on
 "that account; in short, our national debt
 "and taxes, (besides the inconveniences be-
 "fore mentioned) have also, in their natural
 "consequences, thrown such a weight of
 "power into the executive scale of govern-
 "ment as we cannot think was intended by
 "our patriot ancestors, who gloriously
 "struggled for the abolition of the then for-
 "midable parts of the prerogative, and by
 "an unaccountable want of foresight, esta-
 "blished this system in their stead. The
 "entire collection and management of so
 "vast a revenue being placed in the hands of
 "the crown, have given rise to such a mul-
 "titude of new officers, created by, and re-
 "movable at, the royal pleasure; that they
 "have extended the influence of govern-
 "ment to every corner of the nation: Wit-
 "ness the commissioners and multitude of
 "dependents in the customs, in every part of
 "the kingdom; commissioners of excise,
 "and their numerous subalterns, in every
 "inland place, post-masters and their ser-
 "vants, planted in every town, and upon
 "every public road; commissioners of stamps
 "and their distributors, which are full as
 "scat-

scattered and full as numerous; the officers
 of the salt duty, which although a species
 of the excise, and conducted in the same
 manner, are yet made a distinct corps from
 the ordinary managers of that revenue;
 surveyors of houses and windows, the re-
 ceivers of the land tax, managers of lot-
 teries, and commissioners of hackney
 coaches; all which are meditately or im-
 meditately appointed by the crown, and re-
 moveable at pleasure, without any reason
 assigned. These, it requires but little pene-
 tration to see, must give that power on
 which they depend for subsistence, *an in-*
fluence most amazingly extensive; to this
 may be added, the frequent opportunities of
 conferring particular obligations, by pre-
 ference in loans, subscriptions, tickets, re-
 mittances, and other money transactions,
 which will greatly increase this influence,
 and that over those persons whose attach-
 ment, on account of their wealth, is fre-
 quently most desirable. All this is the na-
 tural, although perhaps the unforeseen
 consequence of creating our funds of cre-
 dit, and to support them, establishing our
 present perpetual taxes, the whole of which
 is new since the restoration, 1660, and by
 far the greater part since the revolution,
 1688. The same may be said with regard
 to the officers of the army and the places
 which the army has created, all which put

" together give the executive power so per-
 " suasive an energy with respect to the per-
 " sons themselves, and so prevailing an in-
 " terest with their friends and families, as
 " will amply make amends for the loss of
 " external prerogative.

" But though this profusion of offices
 " should have no effect in individuals, there
 " is still another newly acquired branch of
 " power, and that has not the influence only,
 " but the force of a disciplined army; paid
 " indeed ultimately by the people, but im-
 " mediately by the crown: raised by the
 " crown, officered by the crown, commanded
 " by the crown. They are kept on foot, it
 " is true, only from year to year, and that
 " by the power of parliament, but during
 " that year they must, by the nature of our
 " constitution, if raised at all, be at the ab-
 " solute disposal of the crown.

" Add to all this, that besides the civil
 " list, the immense revenue of almost seven
 " millions sterling, which is annually paid
 " to the creditors of the public, or carried
 " to the sinking fund, is first deposited in the
 " royal exchequer, and thence issued out to
 " the respective offices for payment, which
 " also when well considered, will appear to
 " be a trust of great delicacy and import-
 " ance."

If the learned judge imagined the extraordinary influence the crown derived from the long and afflicting catalogue of offices, &c. he has enumerated, “ was more than our patriot ancestors intended :” if he was of opinion that *the debt, the taxes, and the paper currency could have such an effect in raising the prices of articles of consumption in his time, when our national debt was only about one hundred and thirty millions, and the annual taxes only about seven millions*; what would he have thought with the addition of upwards of one hundred millions to our debt by the American war, and above two hundred and fifty millions more by the present war, and that were peace immediately restored, our annual taxes would be raised from seven to about thirty-six millions sterling ! This is not all, for our patriot ministers have expressed a determination to persist in the war, should it cost two hundred millions more. Could he view our present military establishment, with barracks throughout the country—had he witnessed the profligate expenditure of the public money—the contempt for public opinion—inquisitorial tribunals established throughout the kingdom, before whom men were obliged to lay open their most private concerns—the habeas corpus act suspended—the liberty of the press destroyed—and the people restricted from deliberating upon matters of public

*grievances ; had he witnessed these things,
what must have been his sensation ?*

Upon viewing the melancholy picture, which the learned judge has set before us, and turning our eye to more recent events of such dreadful enormity, how must our indignation rise, especially when it is considered that all our calamities have arisen from a contest as unjust and as unnecessary, as it has proved unfortunate and disastrous.

We commenced the war in alliance with the principal powers of Europe, most of whom have not only deserted us, or have been detached from us by conquest, but have formed alliances with France. Our professed object for entering into the war was the protection of our allies, and nothing short of *indemnity for the past and security for the future*, was vociferated by our ministers. The French have effected the conquest of Holland, the Netherlands, Italy, and a considerable part of Germany, to say nothing of Switzerland and Egypt. We have expended millions of money, have occasioned a vast effusion of blood, doubled our debts, trebled our taxes, and by waste and prodigality, have nearly reduced the nation to *a state of famine*; and so effectually has the country been drained of its gold and silver, as well as of its provisions, that we are to subjoin the stoppage of the

the Bank, and a substitute of paper for the precious metals to the endless catalogue of our ills.

In this degrading situation, the Emperor of Germany, our only remaining ally, is compelled perhaps to negociate a peace without us; and instead of boldly demanding indemnity for the past and security for the future,—the restitution of Belgium—an evacuation of Italy—the reinstatement of the Stadholder—and the restoration of the Bourbon family to the throne of France—we have been basely and sneakingly soliciting permission to be admitted to a joint negociation with the Emperor, while twenty or thirty thousand of our brave men are wandering about the seas without any definite or practicable object in view, wasting those stores which ought to have supplied our wants at home.

This is what ministers will call *the result of experience and the evidence of facts*, which we have to submit to, after their insolent and arrogant rejection of the overtures of the French consul. We must, however, acknowledge that after exhausting the nation for seven years in a lavish and destructive war, we were at length, and for the first time, honestly informed of the true object of the war, viz. *The replacing of that family on the throne of France, who had ever been the bitterest and most implacable enemies of this country.*

Our

Our minister now meets the parliament without a single flourish, and although no government which France has yet had, has been capable of maintaining *the accustomed relation of peace and amity*; and notwithstanding all his former bluster; he is now “ready to give striking proofs of his earnest desire of peace,” by humbly treating with this “child and champion of Jacobinism”—*with this Corsican usurper.*

Such are the chimerical and whimsical objects upon which the blood and treasure of a patient, loyal, and suffering people are profusely lavished, and the nation so far exhausted as to be rendered perhaps incapable of making, at some future period, a great and necessary struggle; and this merely to ascertain in the language of Mr. Fox, “whether the character of an individual is so good or bad as ministers imagined it.”

How long this system can last, or to what extent taxation may be carried, has been the subject of consideration and wonder to many of the ablest writers this country has produced; and although the fluctuating state of trade and population, with the difficulty of calculating on human credulity, has rendered it impossible to mark out its boundaries with any degree of precision, yet writers seem agreed, that the consequences must be ruinous,

and

and that we are rapidly advancing towards that point beyond which we cannot go. The whole fabric resting on opinion, the most trivial circumstances by turning that opinion, may, in a moment bring it to the ground. To what an awful and perilous situation then has the blind infatuation and desperate folly of a weak and ambitious administration reduced this once great and happy nation, by rashly plunging it most unnecessarily into a ruinous and destructive war, and obstinately persisting in the disastrous contest in contempt of experience.

REMEDIES.

R E M E D I E S.

Having endeavoured to shew that the scarcity and extravagant price of every article of consumption arise from the present destructive and unfortunate war, and the circumstances connected with it; I shall next proceed to point out such measures as in my judgment would, in a considerable degree remove the evil. In the first place, to relieve our immediate and most pressing wants, we should by every means encourage the importation of foreign corn; but as I have before shewn, we cannot from this or any partial measure hope to reduce very materially the present prices, or prevent the recurrence of the evil. Temporary expedients will not do; bold and decisive measures must be resorted to; and that speedily, otherwise national ruin is inevitable. For the man possessing two or three hundred a year, finding he cannot subsist here with that comfort and decency he had been accustomed to do, will quickly remove whither he can live at half the expence, free from the frequent and vexatious visits of the tax gatherer. The merchant and the manufacturer who may depend, perhaps wholly upon foreign trade, will discover that they can carry on their concerns where labour is cheaper, and their expences less.

The

The labourer and the mechanic, not able to subsist by their labour will also seek for support in another clime. Unless we take the necessary precautions, to prevent the temptation to emigrate, by timely reformatory, it will be too late, when once they have put their design into practice. We have examples all over the world, that when once a trade or manufactory has been turned out of its regular course, it scarcely ever returns to its former channel. Those remaining will be unable to sustain the prodigious weight of debt and taxes, the country consequently sinks into irretrievable ruin.

The first object therefore should be to put an immediate stop to this dreadful source of misery and destruction--**THIS DEVASTATING WAR.**

The next step should be to reform the widely extended corruptions and abuses in every department of the state, by which our annual burthens would be considerably lightened. Our national debt by the same means might be diminished, were a part of the savings appropriated to that purpose. At no time, and surely not at the present, should the country be encumbered with such a formidable phalanx of unnecessary placemen and pensioners, with crowds of court sycophants, &c. who prey upon its very vitals.

Were these disgraceful and useless places abolished, and a reform in the public expenditure effected, not only a vast expence would be saved, but the nation would be invigorated: the people would resume their national character, and feel an interest in supporting the constitution of their ancestors, when once restored to them, free from the disfigurements it has undergone by the rash and innovating hands of unskilful and designing politicians.

As a measure of great public utility, I would next advise the throwing as much as possible of the waste lands into cultivation. It is a most afflicting sight, while we hear of people perishing for want, and are under apprehension of famine, to see the vast quantity of land lying useless, even surrounding the metropolis, where land lets at from three pounds to seven pounds an acre. It has been estimated that in Great Britain, according to the computation of Sir John Sinclair, there are upwards of twenty-two millions of acres of waste land, much of this may be unfit for cultivation, but surely a sufficient quantity might immediately be brought into cultivation, so as to afford an adequate supply of grain without our having recourse to importation, which is always attended with expence and uncertainty. Will any man say this measure ought not to be immediately adopted? The state of the country—the

the wants of the people, imperiously demand such a measure. But it ought to be done on a scale that would prove most beneficial to the people, so as to form small farms of fifty and not exceeding one hundred acres, and let on leases at moderate rents, the occupiers being obliged to build farm houses, barns and other conveniences. I hardly need mention the advantage derivable from having the farms limited to a certain quantity of land; the better to effect which, above a certain number of acres in one farm should be heavily taxed.

The consolidation of farms has been a great means of enhancing the price of grain, butter, cheese, meat, poultry, &c. There being little competition, the large farmers gain greater prices, especially by means of the paper in circulation, which enables them to hold the produce of their farms longer from the public. Besides all which, small farmers cultivate their land better, and attend to the dairy, poultry, &c. which is too troublesome for those who have a great extent of land, and who regard such things as trifling objects. There is great waste in large farms, both in the field and at the barn door, which is not the case with small farmers who can attend to their own affairs, and of course suffer nothing to be lost.

The Crown lands, if sold, would liquidate a considerable part of the national debt, and is a measure which ought to be immediately resorted to.

I know not whether the next measure which I have to propose has occurred to any one else, but it is one upon which I have often reflected, and of which I form the most sanguine expectation. I am persuaded that if it were carried into effect, it would not only relieve the poorer classes of society, but contribute more to their happiness and comfort than any measure yet adopted.

I have seen it somewhere remarked, that the cottages have of late years decreased in number 22,000. They are likely to decrease still more: for those we still see, are mostly very miserable hovels. People who let cottages to the poor, find so much difficulty in obtaining their rent, and feel so much reluctance to enforce its payment, that many are induced to pull down these wretched habitations, and there are few disposed to build others in their room. This is a subject which has a powerful claim to our consideration.

In almost every part of the country there are pieces of waste land by the road sides, from

from half an acre to twenty acres: the plan I would recommend is, that convenient spots should be selected for the purpose of erecting cottages containing four rooms each, some with half an acre, and others with an acre to each cottage, (or perhaps double that quantity) for the growth of potatoes, &c. and let at small rents. Those with the smallest quantity of land to such labourers or mechanics who are married, and whose family does not exceed three or four children: those with the larger quantity of land may be appropriated to families which exceed that number. But the advantages resulting from this measure would be more immediately felt in the neighbourhood of all our manufacturing towns, where a great number of persons are crowded together, and employed in the different trades and where they sustain irreparable injury in their health from confinement. To weavers, for instance, with many others, it would afford pleasure and profit, and be highly conducive to their health. The cottages might be built by the different parishes to which the land belongs, and the rents go in aid of the poor's rate. This in time would be almost a sufficient fund for the relief of such as become incapable of labour. I should think the utility of such a measure must be too obvious to require any other recommendation for

for its adoption ; but I shall make a few remarks that the plan may be fully understood. A million and a half of such cottages might be built, which would bring a million acres of land (or more if found necessary) into cultivation, which are now lying entirely useless. The number of cottages should be such, as that one might be allotted to every married person with a family, who might require it. These poor families, by growing their own potatoes and garden-stuff, would not only save the sum they paid for their purchase, but the land which used to supply them with such articles, would be converted to other uses, such as growing wheat, &c. Such a measure would be a powerful inducement to the poor man to remain at home with his family, instead of resorting to the public-house. He and his children would work in the garden occasionally for pleasure or profit, after the usual hours of labour. Thus when out of work, he would employ his time to advantage, without becoming a burthen to society. His children also would, from example, be gradually trained up to habits of industry. In short, the man and his family would feel a little independence in society ; the cottages would form pleasant and rural villages, and greatly add to the pleasure and the safety of travellers on the roads. The measure, when executed,

cuted, would pay for itself; and as there would generally be something valuable in the ground which the renter would be unwilling to lose, it would always be so far a kind of security for the rent.

At present labourers suffer great inconveniences by being frequently obliged to go two or three miles to their work, and unless they carry their provisions with them, they have nearly as far to go to obtain a supply. Those who travel, from the nature of their work, are under the necessity of procuring lodgings in public houses; where they are induced to spend their money in liquors, to the injury of their health, destruction of their morals, and the impoverishment of their families. Such persons might lodge with the cottagers in these proposed habitations, and might likewise be thence supplied with articles of common use, such as bread, cheese, butter, bacon, eggs, &c. which no doubt mutual advantage would prompt the wives of many to deal in. At present, it is a hardship that the workman, with a large family, has no more to subsist on, than a single man: this inequality would in some degree be removed, as those who have families might derive advantage from those who have none, by making, mending, washing, letting them lodg-

ings; and supplying them with chandlery, &c., old as they are, will be of great service to them. This I am convinced would have the most beneficial tendency in every point of view. Men would feel a little decent pride, and be anxious to preserve some character among their neighbours. In their present situation, can we wonder that these poor men, when their hard labour is ended, fly from the misery, poverty, and filth of their wretched huts, where famine and want almost fail them, to the public-house, and seek "an oblivious antidote" in pernicious liquors, wasting that little their families stand in so much need of.

The only objection to this promising plan is the mistaken and cruel policy acted on by many, namely, that you should keep the labouring part of mankind as ignorant and poor as possible; and I have been informed, that in many parts of the country Sunday schools have been discouraged, and even discontinued, under the absurd notion, that if the poor were taught to read and write, they would be rendered unfit for the common and inferior purposes of life. I should hope, that arguments to prove the injustice of so barbarous a policy are unnecessary, and that my enlightened countrymen will revolt at the bare mention of it.

Another -

Another measure of great public utility would be the abolition or commutation of Tythes. There cannot be a greater discouragement to agriculture than this subject of contention. When land has been cultivated at an expence which the produce of several years will not repay, one-tenth of that produce is immediately demanded for tythes, without the least deduction or allowance for additional expence in improvement. The Clergy certainly ought to be put on a different, and what I should think, a better footing than at present. Those who really perform the duties of the church ought to be better requited; and I am of opinion, that if those who attend the service, and who pay for it, had the choice of their pastors, the duty would not be performed in the slovenly manner it now is. The church would of course be better attended, and the interests of religion and morality more effectually promoted. By the sale of the church lands, and such salutary reformations, part of the national debt might be liquidated, the country relieved from grievous vexations and exactions, and the general condition of the Clergy improved.

Propositions have been made for taxing parks and pleasure grounds; great part of which may now, for any advantage the

public reap from them, be almost reckoned waste. But the difficulty attending such a tax, ascertaining the extent of the ground, &c. presented too many and too formidable difficulties for the Minister to encounter; although he found no impediments but what he could surmount, in a tax which takes from every man the tenth part of his income.

No tax could be more practicable or beneficial, and it might be laid as follows: All land, appropriated to ornament or pleasure, not exceeding 50 acres, at 10s. per acre; on all above 50 and not exceeding 100, 20s. per acre; from 100 to 150, 30s.; and from 150 to 200, 40s.; and so on at a higher or lower rate, as might be deemed most advisable.

The Income Tax, the source of so many evils, should be immediately repealed.

The next measure should be to reduce the number of military and pleasure horses. The present number of military horses certainly cannot be necessary, and might be considerably diminished. I shall recommend a mode of taxing pleasure horses, which, although from its very nature, it would in some cases unavoidably operate partially; yet it would on the whole be more

more free from such objection than any hitherto proposed. It would moreover materially tend to lessen the number, without depriving individuals of the gratification which they might receive from the service of that noble animal.

Such taxes have been usually very heavy, with a view, as I apprehend, to lessen the consumption by reducing their number. "*Tax the horse to feed the man**," may sound humane, but it is idle to attend to such arguments while so many millions of acres of land remain uncultivated, and while so many thousands of our fellow-creatures, now engaged in the work of death, might be usefully employed in their cultivation. What attention can such maxims of tenderness deserve, while these and other evils of a like nature exist, and more especially when laid down by those who have uniformly supported measures which have tended to distress and impoverish the nation.

It is ridiculous in the extreme to imagine that six-pence a quarter on oats could have any such effect, but a duty might be laid which would greatly reduce the number of

* The Earl of Liverpool, (upon the Committee of the Corporation of London waiting on him respecting the plan of erecting flour-mills) when he proposed laying a duty of 6d. a quarter on oats, made this remark.

horses; and if other measures of still more importance were adopted, this duty, judiciously laid, might contribute to the general relief.

As the tax is now laid, it operates very partially without tending materially to diminish the number of horses. For, as I before observed, the horse worth but two guineas pays the same tax as one of 500 guineas price.

The following is the present scale of assessment :

	£. s. d.
The man who keeps 1 horse must pay 1	4 0 per horse.
2	1 16 0
3	2 2 0
4	2 5 0
5	2 6 0
6	2 10 0
7 & 8	2 11 0
9	2 11 6
10, 11, & 12	2 12 0
13, 14, & 16	2 12 6
17	2 13 0
18	2 13 6
19	2 14 0
20	2 15 0

Besides the inequality in the price of the horse, we cannot but be struck with the amazing partiality in the foregoing scale, as

as if laid down with the intention of compelling those only who keep one or two horses to forego their use, the duty rises there 12s. and 6s. each horse; but when it ascends to ten horses, and upwards, where it may be fairly presumed the horses are of more value, it rises only 6d. and that *not* on each horse, but on two and three horses.

According to this scale,

	£. s. d.
The man who keeps 1 horse will pay	1 4 0 total tax.
2	3 12 0
3	6 5 0
4	9 0 0
5	11 10 0
6	15 0 0
7	17 17 0
8	20 8 0
9	23 3 6
10	26 0 0
11	28 12 0
12	31 4 0
13	34 2 6
14	36 15 0
15	39 7 6
16	42 0 6
17	45 1 0
18	48 3 0
19	51 6 6
20	55 0 0

Instead of this mode of taxing, at so much per horse, I would propose to increase

crease the tax upon every horse in the following manner.*

The tax to be paid on the 1st horse - £.1 0 0	The total amount of tax on 1 horse would be £.1 0 0
2d 2 0 0	3 0 0
3d 3 0 0	.6 0 0
4th 4 0 0	10 0 0
5th 5 0 0	15 0 0
6th 6 0 0	21 0 0
7th 7 0 0	28 0 9
8th 8 0 0	36 0 0
9th 9 0 0	45 0 0
10th 10 0 0	55 0 0
11th 11 0 4	66 0 0
12th 12 0 0	78 0 0
13th 13 0 0	91 0 0
14th 14 0 0	105 0 0
15th 15 0 0	120 0 0
16th 16 0 0	136 0 0
17th 17 0 0	253 0 0
18th 18 0 0	171 0 0
19th 19 0 0	190 0 0
20th 20 0 0	210 0 0

The man who keeps ten horses could do with half that number, they being kept oftener for shew and ostentation than as contributing to the real comforts of life; while the man who has only a single horse

* Had Mr. Pitt laid his duty in this manner, and afterwards tripled it, how much better would it have been than many taxes which he has had recourse to. The man who should keep 10 horses would pay £. 220 :—in parting with 3 horses and a groom, he would save his whole tax thereby, and if allowed the benefit of retrenchment (which I think should be permitted) what he would save in two horses, would do it.

(which

(which his business or his health may perhaps absolutely require), could not possibly do without. Although it may not be the case in the metropolis ; it is a fact, that by far the greater number of persons throughout the kingdom, who only enter a single pleasure horse, and occasionally use that horse as such, do at other times employ him in business or agriculture. I will lay it down as a maxim, that it would be better for ten men to keep one horse each, than for one man to keep ten : because, to say nothing of the utility of the animal, it affords a gratification to ten men instead of a single individual. The man who has only one horse has no remedy. He must totally relinquish the pleasure and convenience he enjoyed or pay the tax---and indeed must pay although he has ceased to use him : but those who have many horses may, by keeping one less, save as much as the amount of the tax.

It may, I think, be fairly presumed, that those who can keep the greatest number of horses generally give the highest prices for them ; and likewise keep them at a much greater expence. Large carriage horses in fine condition, and worked all the winter, require at least double the keep and attendance of small nag or riding horses. If then a scale were formed, raising the price of the horse and the keep gradually, as

the

number advances, multiplying the keep and the value by the number of horses, it would be found that the tax I now propose, would amount to about 5 *per cent.* on the gross amount as nearly as can well be computed. This procedure would be more equitable, more productive, and would reduce the number of horses far more than the present mode of taxation. For instance, a person who has now ten horses would, by retrenching one of that number, save 10*l.* in tax, which, with the keep of the horse, would save him the whole amount of his taxes on all the rest, besides the value of the horse.

The tax on carriages is still more partial than the former. If a man has a horse, it must cost him something for keep; but a two-wheeled chaise, which neither eats nor drinks, if bought at second hand for eight or ten pounds, must pay four pounds four shillings *per ann.* One with four wheels pays as much as the most splendid carriage at St. James's. This tax might be rendered more equal and productive, by increasing it in the same manner as the former. It must be remarked, that the regulations I propose would be the means of transferring a number of persons employed in looking after so many horses and carriages, into more useful occupations, and by thus reducing the number of carriages the number of horses would also be diminished.

The

The duty on male servants is liable to the same objections as the two former, and requires some regulations which would render it less partial, and would tend to diminish the number of so many unproductive hands which might be employed much more advantageously to the community.

It has been determined by the commissioners, and the judges, that if male-servants, employed in business or in agriculture, should even clean knives or shoes, (a question usually first put to appellants) they thereby render their master or mistress liable to this tax, which is a severe hardship: as many persons keep servants of that description who are by no means fair objects of taxation, it being work certainly not proper for females, and which men in a decent way of life cannot well perform themselves. A farmer who sets his carter, or a tradesman his porter, to clean his shoes, must pay a tax as for a livery servant.

The following is the present rate of duty :

For 1 male-servant	£ 1 10 0
2	2 2 0
3 and 4	2 14 0
5 6 and 7	3 6 0
8 9 and 10	3 12 0
11 and upwards	4 16 0

K

Hence,

Hence, as in the horse-duty, we perceive a great and rapid rise from one to five, as if the tax intended to grind people of middling fortunes. From that number to eleven hardly any advance is made, and above eleven no advance is incurred, according to the present rate.

The person who keeps

1 servant will have to pay	£.	1	10	0
2		4	4	0
3		8	2	0
4		10	16	0
5		16	10	0
6		19	16	0
7		23	0	0
8		28	16	0
9		32	8	0
10		36	0	0
11		52	16	0
12		57	12	0
13		62	8	0
14		67	4	0
15		72	0	0
16		72	0	0
17		81	12	0
18		86	8	0
19		91	4	0
20		96	0	0

Instead of which I would suggest the same rate of duty exactly as that I proposed on horses, which besides operating more

more equally, would have this peculiar advantage, that by encreasing on every servant instead of a tax at so much each, it would have a direct tendency to reduce the number of male servants, and thereby force many of those idle lacqueys into useful employments, where they would consume but half of what they now do, and contribute something to the general stock; besides it would diminish so much vice and profligacy.

Persons likewise by keeping one in tens would save the whole amount of the duty on the nine remaining; but it would induce many to keep only half the number: and this surely would be deemed no hardship. It would be attended with another advantage, perhaps much more beneficial to the community. There would be employment for a considerable number of females, and thus thousands of poor unhappy females would be preserved from misery and destruction, who are now, for want of employment, driven to prostitution and the commission of crimes; or debauched in those very families where so great a number of idle male servants are kept, our streets would be thinned of those swarms of unhappy women who now infest them to the disgrace of the country, and the ruin of unthinking youths, many of whom end their days on a gallows in consequence of these enticements.

In the remedies I have proposed, so far as relates to taxation, it has been my intention to go no farther into the inequality than was connected with my subject. I have only noticed a few, where by rendering them more equal, a great saving might be made in the article of consumption: Such as by the diminution of horses and livery servants now pampered up, while many of our fellow-creatures who labour hard, are destitute of the bare necessaries of life. Were I to enter into the inequality of taxation in general, it would lead me into a very boundless field indeed, to which I am by no means disposed or competent; but it is a subject of great importance, wherein by proper regulation, both with respect to the more equal operation and expence of collection, much might be done to ease the public.

Before I quit this subject I cannot help noticing, that the present scarcity has by some been ascribed partly to the increased population of the country, and partly to adverse seasons with which it has pleased the Almighty to afflict the nation. Whether or not the population be increased, I will not undertake to say, but from the number of foreigners we feed, and the great waste, &c. of war, it appears that the present evil has been sufficiently accounted for from other known causes. No arguments favourable to those opinions

can

can be maintained, if it be considered how many thousand hands have been taken from their families for the land and sea service; how many have perished by sickness or the sword, as also how miserable are the greater part of the community, whose condition is so unfavourable to propagation and the rearing of children.

With respect to the seeming pious sentiment of *resignation to the will of Heaven* from those who attribute "the apparent evil" "to the inscrutable will of Providence," it appears to me to be something worse than hypocrisy; it is a mockery of God to attribute to his Providence that which is the effect of our wantonness and folly. Undoubtedly the Divine Author of our being, may for wise and hidden purposes, afflict his creatures; and it is not for them to question his justice or his wisdom.

But God has made us with many wants, he has furnished us with the means of supplying those wants; and to expect abundance, while we neglect the means by which it is to be acquired, would be as unreasonable as to expect the Almighty to plow and sow our fields, and gather in our harvest for us, after providing us with every thing necessary for those purposes. "Thou fool put thy shoulder to the wheel and then pray to Hercules." The good-

goodness of divine Providence extends alike to all his creatures, and he has given to every climate those things which are most suitable for it; but if we neglect the cultivation of our lands—if we employ three or four hundred thousand men to devastate rather than to cultivate the earth;—if instead of providing the means of subsistence for our starving people at home we exhaust our produce as well as our treasures for the abominable purpose of starving twenty-six millions of our fellow-creatures; how dare we, for the purpose of imposing upon mankind, attempt to refer those calamities to the unsearchable decrees of heaven, which may so easily be traced to earthly folly and depravity.

*Not bus alen sonsw i no. he fette
yest, gived mo to rodrick a niv! C' oddi. Andueb
-keto aik foldis, eoloqueq; nel hyl bus saw tot
siz noisoup of med i ro. son si i hys; eount
-mobi w all to osifur*

*ol aitryv vach digne abam vnd lode, und
gavilq; to assom ol' dñe vnd hollard, and
dlinw, eambards. Bagle of han, eamest sode
ed et al ti dide n yd assom sili. Fisheas, ova
-xe or as eldeoneith as ed blucy. Jannodes
abish uo vol but vniq; of vrfant, vnd hysq;
zliuivat, vnd amol. Hovim nooni vnd hysq;
-lup shet vnd vnfesson, givit vnd vnd vnd
out of vnfesson vnd hysq; vnd hysq;
off, vnd vnfesson vnd hysq; vnd hysq;*

CONCLUSION.

I have endeavoured to shew, that we can have no effectual remedy but by the restoration of the blessings of peace—a rigid and radical reform in the public expenditure—the abolition of unnecessary places and pensions—some limitation to paper currency—a general enclosure bill—a speedy and effectual relief for the labouring poor, by the erection of a sufficient number of cottages throughout the kingdom—a repeal of the income tax, as also some regulations in the mode of taxing horses, livery servants, &c. by which the consumption may be lessened, and employment given to the helpless females, who now become a burthen to themselves and to society.

But the great and leading measure will be the restoration of peace. It will be asked how is this to be obtained? to which I answer
LET THE VOICE OF THE NATION BE HEARD.
 It will not be heard in vain. Ministers indeed may tremble at it, but it will be terrible only to evil doers. This will be the true, the only, and the constitutional way of proceeding. Meet in your corporate capacities throughout the kingdom; meet in your counties, meet in your cities, meet in your towns and boroughs, in a firm, peaceable manner, as
 war-

(80)

warranted by law. Express your opinion on the measures pursued in the bold and dignified tone your ancestors were accustomed to. Petition the throne, petition the parliament to put a period to the horrors of a cruel and merciless war; and pray for the dismissal of those ministers who rashly plunged us into a contest, which they have neither capacity to conduct or to terminate.

FINIS.

